

**SINGLE BUSINESS TAX AMENDED RETURN**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

**C-8000X****2000****Complete and attach any schedules that have changed because you are amending.****IDENTIFICATION****1** This return is for calendar year \_\_\_\_\_ or for the following tax year

Beginning Date

Ending Date

month

year

month

year

**2** Name (Type or Print)

d/b/a

Street Address

City, State, ZIP

**3** Check this box if you are filing a Michigan consolidated return.☐ Enter authorization number \_\_\_\_\_**4** Check this box if you are a member of a controlled group (see instruction book).☐**5** Federal Employer ID No. (FEIN) or TR No. **6a** Check this box if address is new ☐**b** Check this box if discontinued ☐

Effective date of discontinuance \_\_\_\_\_

**7** Business Start Date**8** Source of Change☐ IRS☐ Audit☐ Other☐ Amended☐ Federal**9** Organization Type (check one)a. ☐ Individualb. ☐ Fiduciaryc. ☐ Professional Corp.d. ☐ S-Corp.e. ☐ Other Corp.f. ☐ Partnership/  
LLC-Partnershipg. ☐ Limited Liability  
Company-Corporation**Complete and attach any schedules that have changed.****10** Gross receipts ..... **10** \_\_\_\_\_ **As Reported** **10** \_\_\_\_\_ **Correct****11** Business income (50% method; see instructions) ..... **11** \_\_\_\_\_ **or Adjusted** **11** \_\_\_\_\_ **Amount****COMPENSATION****12** Salaries, wages and other payments to employees ..... **12** \_\_\_\_\_ **12** \_\_\_\_\_**13** Employee insurance plans - health, life ..... **13** \_\_\_\_\_ **13** \_\_\_\_\_**14** Pension, retirement, profit sharing plans ..... **14** \_\_\_\_\_ **14** \_\_\_\_\_**15** Other payments - supplemental unemployment benefit trust, etc ..... **15** \_\_\_\_\_ **15** \_\_\_\_\_**16** **Total Compensation.** Add lines 12 - 15 ..... **16** \_\_\_\_\_ **16** \_\_\_\_\_**ADDITIONS****17** Depreciation and other write-off of tangible assets ..... **17** \_\_\_\_\_ **17** \_\_\_\_\_**18** Taxes imposed on or measured by income (city, state, foreign) ..... **18** \_\_\_\_\_ **18** \_\_\_\_\_**19** Single business tax ..... **19** \_\_\_\_\_ **19** \_\_\_\_\_**20** Dividend, interest and royalty expenses ..... **20** \_\_\_\_\_ **20** \_\_\_\_\_**21** Capital loss carryover or carryback ..... **21** \_\_\_\_\_ **21** \_\_\_\_\_**22** Net operating loss carryover or carryback ..... **22** \_\_\_\_\_ **22** \_\_\_\_\_**23** Gross interest and dividend income from bonds and similar obligationsissued by states other than Michigan and its political subdivisions ..... **23** \_\_\_\_\_ **23** \_\_\_\_\_**24** Any deduction or exclusion due to classification as FSC or similarclassification and expenses of financial organizations (see inst.) ..... **24** \_\_\_\_\_ **24** \_\_\_\_\_**25** Losses from partnerships, Account no. .... **25** \_\_\_\_\_ **25** \_\_\_\_\_**26** **Total Additions.** Add lines 17 - 25 ..... **26** \_\_\_\_\_ **26** \_\_\_\_\_**27** Subtotal. Add lines 11, 16 and 26 ..... **27** \_\_\_\_\_ **27** \_\_\_\_\_**SUBTRACTIONS****28** Dividends, interest and royalty income included in business income ..... **28** \_\_\_\_\_ **28** \_\_\_\_\_**29** Capital losses not deducted in arriving at business income ..... **29** \_\_\_\_\_ **29** \_\_\_\_\_**30** Income from partnerships included in business income,Account no. .... **30** \_\_\_\_\_ **30** \_\_\_\_\_**31** **Total Subtractions.** Add lines 28 - 30 ..... **31** \_\_\_\_\_ **31** \_\_\_\_\_**TAX BASE****32** **Tax Base.** Subtract line 31 from line 27 ..... **32** \_\_\_\_\_ **32** \_\_\_\_\_**33** **Apportioned Tax Base.** Multiply line 32 by % from C-8000H ..... **33** \_\_\_\_\_ **33** \_\_\_\_\_

Attach your check here ▶

**Go to page 2****PAYMENT****64** What amount did you enter on page 2, line 60 ..... **PAY THIS AMOUNT** **64** \_\_\_\_\_ **.00**Mail your return to: **Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.**

Make your check payable to "State of Michigan," and write your FEIN on the check.

[www.treasury.state.mi.us](http://www.treasury.state.mi.us)

Federal Employer Identification Number \_\_\_\_\_

TAX BASE	As Reported or Adjusted	Correct Amount
34 What amount did you enter on line 32 or 33 (whichever applies)? .....	34 .00	34 .00
<b>ADJUSTMENTS</b>		
35 Recapture of capital acquisition deduction (from C-8000D) .....	35 .00	35 .00
36 <b>Adjusted tax base before loss</b> deduction and statutory exemption. Add line 34 and line 35. (If line 35 is negative, subtract) .....	36 .00	36 .00
37 Business loss deduction .....	37 .00	37 .00
38 <b>Adjusted tax base before statutory exemption.</b> Subtract line 37 from 36 ...	38 .00	38 .00
<b>STATUTORY EXEMPTION (See schedule C-8043 in the instruction booklet.)</b>		
39 Allowable statutory exemption from schedule (attach C-8043) .....	39 .00	39 .00
40 <b>ADJUSTED TAX BASE.</b> Subtract line 39 from line 38. Check if C-8000G is attached. <input type="checkbox"/> .....	40 .00	40 .00
<b>REDUCTIONS, NON-REFUNDABLE CREDITS, TAX</b>		
41 Reduction to adjusted tax base, if applicable (see form C-8000S) .....	41 .00	41 .00
Check method being used: <input type="checkbox"/> Compensation Reduction <input type="checkbox"/> Gross Receipts Reduction		
42 Taxable base. Subtract line 41 from 40 or enter amount from C-8000S .....	42 .00	42 .00
43 <b>Tax Before All Credits.</b> Multiply line 42 by the applicable tax rate .....	43 .00	43 .00
44 <b>Tax After Investment Tax Credit (form C-8000ITC)</b> .....	44 .00	44 .00
<b>Amend the small business and contribution credits on form C-8000C before continuing.</b> <b>If you did not claim these credits enter the amount from line 44 on line 45.</b>		
45 Enter either the amount from form C-8000, line 44, C-8000C or C-8009 .....	45 .00	45 .00
46 Unincorporated/S-Corp Credit .....	46 .00	46 .00
47 Nonrefundable Credits .....	47 .00	47 .00
48 Add lines 46 and 47 .....	48 .00	48 .00
49 <b>Tax After Nonrefundable Credits.</b> Subtract line 48 from line 45 .....	49 .00	49 .00
<b>PAYMENTS</b>		
50 Overpayment credited from prior year .....	50 .00	50 .00
51 Estimated tax payments .....	51 .00	51 .00
52 Tax paid with request for extension .....	52 .00	52 .00
53 Refundable Credits .....	53 .00	53 .00
54 Amount paid with original return plus additional tax paid after original return was filed .....		54 .00
55 Add lines 50 - 54 .....		55 .00
56 Overpayment, if any, as shown on original return (or as previously adjusted) .....		56 .00
57 Subtract line 56 from line 55 .....		57 .00
<b>TAX DUE/OVERPAYMENT</b>		
58 Tax due. If line 49 is more than line 57, enter the difference .....		58 .00
59 Amended return penalty _____ and interest _____ .....		59 .00
60 Add lines 58 and 59. <b>Enter here and on page 1, line 64</b> .....		60 .00
61 If line 49 is less than line 57, enter the difference. You overpaid this amount .....		61 .00
62 Amount of line 61 to be credited forward .....	62 .00	
63 Subtract line 62 from line 61 .....	<b>REFUND</b>	63 .00
<b>SIGNATURE AND PREPARER AUTHORIZATION</b>		
<b>TAXPAYER'S DECLARATION</b> I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge. <input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss my return with my preparer.		<b>PREPARER'S DECLARATION</b> I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.
Taxpayer's Signature _____ Date _____		Preparer's Signature _____ Date _____
Title _____		Business Address and Phone _____